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Haiti Relief Workers Qualify for Combat Zone Extension; Military Personnel and Designated Civilians Have at Least 180 Days to File and Pay

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WASHINGTON — Members of the military and certain civilians providing earthquake relief in Haiti have additional time to file their 2009 returns and pay any taxes due, the Internal Revenue Service announced today.

Deadlines for taking care of a variety of federal tax matters are automatically extended for persons serving in a combat zone or a contingency operation. Operation Unified Response is a contingency operation, thus giving designated persons providing earthquake relief in Haiti the same extensions that are available to military and support personnel serving in Iraq, Afghanistan, and other combat zone localities.

This relief applies to members of the military, Red Cross personnel, accredited correspondents, and civilian support personnel acting under the direction of the Armed Forces. In most cases, the relief also applies to spouses.

Normally, eligible taxpayers have at least 180 days after they leave the combat zone or contingency operation area to take care of various tax-related matters. For Operation Unified Response and the Haiti earthquake, these tax-related matters include:

- Filing a 2009 federal income tax return,
- Paying tax due for 2009,
- Making a 2009 IRA contribution, and
- Making a quarterly estimated tax payment for 2010

The exact deadline depends on when an eligible taxpayer went to Haiti, when he or she left Haiti, and the tax matter involved. These extensions are penalty-free and interest-free. No form needs to be filed to get this relief.

<u>Questions and answers</u> on combat zone extensions can be found on IRS.gov. <u>Publication 3</u>, <u>Armed Forces Tax Guide</u>, also available on the IRS Web site, describes this and other special tax provisions for members of the military.